Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2018 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: ☒ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial	Last name	Your social security number
Kevin	Kiley	[redacted]

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial	Last name	Spouse's social security number

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

☒ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign (see inst.) ☐ You ☐ Spouse
[redacted]	[redacted]	

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.

[redacted]

If more than four dependents, see inst. and ✓ here ▶ ☐

Dependents (see instructions):

(1) First name / Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Assembly Member	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
				☐ 3rd Party Designee
Firm's name ▶ Self-Prepared		Phone no.		☐ Self-employed
Firm's address ▶				

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	105,193.
2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRAs, pensions, and annuities	4a		b Taxable amount	4b	
5a	Social security benefits	5a		b Taxable amount	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22		0.		6	105,193.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6				7	105,193.
8	**Standard deduction or itemized deductions** (from Schedule A)				8	12,000.
9	Qualified business income deduction (see instructions)				9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-				10	93,193.
11	a Tax (see inst.) 16,652. (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐)					
	b **Add** any amount from Schedule 2 and check here ▶ ☐				11	16,652.
12	a Child tax credit/credit for other dependents			b **Add** any amount from Schedule 3 and check here ▶ ☐	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-				13	16,652.
14	Other taxes. Attach Schedule 4				14	0.
15	Total tax. Add lines 13 and 14				15	16,652.
16	Federal income tax withheld from Forms W-2 and 1099				16	18,877.
17	Refundable credits: a EIC (see inst.) No b Sch. 8812 c Form 8863					
	Add any amount from Schedule 5				17	
18	Add lines 16 and 17. These are your total payments				18	18,877.

Standard Deduction for—
- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

Refund

19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**			2,225.
20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			2,225.
▶ b	Routing number [redacted] ▶ c Type: ☒ Checking ☐ Savings			
▶ d	Account number [redacted]			
21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶	21		

Direct deposit? See instructions.

Amount You Owe

22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶		22	
23	Estimated tax penalty (see instructions) ▶	23		

1040 WORKSHEET

NOTE: Form 1040 and new Schedules 1-6 are fully calculated.

2018

Use the 1040 Worksheet to enter all data which will flow to the Form 1040 and Schedules 1- 6.
Use these QuickZooms to jump to the entry sections for Schedules 1- 6 on the 1040 Worksheet:

1040 Worksheet Navigation QuickZooms

QuickZoom to Schedule 1 - Additional Income and Adjustments . . . . . ►
QuickZoom to Schedule 2 - Tax section . . . . . ►
QuickZoom to Schedule 3 - Nonrefundable credits . . . . . ►
QuickZoom to Schedule 4 - Other Taxes . . . . . ►
QuickZoom to Schedule 5 - Other Payments and Refundable Credits . . . . . ►
QuickZoom to Schedule 6 - Foreign Address and Third Party Designee . . . . . ►

Form 1040 - Personal Info, Filing Status, Dependent Info

For the year January 1 - December 31, 2018, or other tax year
beginning _____, 2018, ending _____, 20 ___.

Your First Name	MI	Last Name	Your Social Security No.
Kevin		Kiley	[redacted]
If Joint Return, Spouse's First Name	MI	Last Name	Spouse's Social Security No.

Home Address (No. and Street). If You Have a P.O. Box, See Instructions. Apt. No.
[redacted]

City, Town or Post Office. If you have a foreign address, also complete below. State ZIP Code
[redacted]

Schedule 6 - Foreign Address

Foreign country name | Foreign province/state/county | Foreign postal code

QuickZoom to explanation statement for overseas extension . . . . . ►

Form 1040 - Personal Info, Filing Status, Dependent Info (cont'd)

Presidential Election Campaign

Checking a box below will not change your tax or refund.
Check here if you, or your spouse if filing jointly, want $3 to go to this fund . . . . ►☐ **You** . . ☐ **Spouse**

Filing Status

Check only one box.
All entries for filing status and dependents should be made on the Federal Information Worksheet.

- [X] Single
- [ ] Married filing jointly (even if only one had income)
- [ ] Married filing separately. Enter spouse's SSN above and full name here.
- [ ] Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. . . . . ►
- [ ] Qualifying widow(er) (See instructions)

If more than four dependents, see instructions and check here . . ►☐

Dependents: (1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifies for (see instr): under age 17 qualifying for child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

QuickZoom to the Federal Information Worksheet . . . . . .
QuickZoom to the Dependent and Nondependent Information Worksheet . . . . .

Form 1040, Identifying Information (cont'd)

☐ Someone can claim you as a dependent
☐ Someone can claim your spouse as a dependent

a Check if: ☐ **You** were born before January 2, 1954, ☐ Blind.
☐ **Spouse** was born before January 2, 1954, ☐ Blind.
Total boxes checked . . . . . ► **a** ____

b If your spouse itemizes on a separate return or you were a dual-status alien, check here . . . . . ► **b** ☐

Form 1040 Lines 1-5

1	Wages, salaries, tips, etc. Attach Form(s) W-2	**1**	105,193.
2 a	**Tax-exempt** interest		
b	**Taxable** interest	**2b**	
3 a	Qualified dividends (see instructions)		
b	Ordinary dividends. Attach Schedule B if required	**3b**	
4	IRA distributions		
	Taxable amount (see instructions)		
	Pensions and annuities		
	Taxable amount (see instructions)	**4b**	
5 a	Social security benefits		
b	Taxable amount (see instructions)	**5b**	
QuickZoom to Schedule 1 - Additional Income and Adjustments ►			

Form 1040, Lines 6 and 7

6	**Total income.** Add lines 1 through 5b and Schedule 1, line 22	**6**	105,193.
7	**Adjusted gross income**. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 ►	**7**	105,193.
	AGI including excludable Puerto Rico Income		105,193.

Form 1040, Line 8 - Standard or Itemized Deduction

8 **Standard deduction or itemized deductions** (from Schedule A)

Standard Deduction for -

- People who checked blind or over 65 **or** who can be claimed as a dependent, see instructions.
- All others:
  - Single or Married filing separately: $12,000
  - Married filing jointly or Qualifying widow(er): $24,000
  - Head of household: $18,000

QuickZoom to the Standard Deduction Worksheet . . . . . ____

Itemized deductions (from Schedule A) **or** your **standard deduction,** see above . . . . . **8** 12,000.

Subtract itemized or standard deduction from adjusted gross income amount . . . . . 93,193.

Form 1040, Lines 9-11

9	Qualified business income deduction (see instructions)	9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	93,193.

11			
a	**Tax.** (see instructions). Check if any from:		
	1 ☐ Form(s) 8814		
	2 ☐ Form 4972		
	3 ☐		16,652.
b	**Total tax. Add** any amount from Schedule 2 and check here ► ☐	11	16,652.
	QuickZoom to Schedule 2 - Tax section ►		

Form 1040, Line 12 -15

12 a	Child tax credit/credit for other dependents	12a		
b	**Add** any amount from Schedule 3 and check here ► ☐		12	
13	Subtract line 12 from line 11. If zero or less, enter -0-		13	16,652.
14	Other taxes. Attach Schedule 4		14	0.
15	Total tax. Add lines 13 and 14		15	16,652.
	QuickZoom to Schedule 3 - Nonrefundable credits ►			
	QuickZoom to Schedule 4 - Other Taxes ►			

Form 1040, Lines 16-17

16	Federal income tax withheld from Forms W-2 and 1099		16	18,877.
17 a	**Earned income credit (EIC)**			No
	Nontaxable combat pay election			
b	Additional child tax credit. Attach Schedule 8812			
c	American opportunity credit from Form 8863, line 8			
	Add lines 17a,b,c and any amount from Schedule 5		17	
18	Add Lines 16 and 17. These are your total payments		18	18,877.
	QuickZoom to Schedule EIC Worksheet, pg 2 if credit is not calculated . . . **QuickZoom**. . ►			
	QuickZoom to "due diligence checklist" substitute for Form 8867 . . . . . **QuickZoom**. . ►			
	QuickZoom to Schedule 5 - Other Payments and Refundable Credits . . ► **QuickZoom**. . ►			

Form 1040, Lines 19-21

Refund:

19	If total Payments is more than total tax, subtract **total tax** from **payments**. This is the amount you **overpaid**	19	2,225.
20 a	Amount of overpayment you want **refunded to you**. If Form 8888 is attached, check here ► ☐	20	2,225.
b	Routing number ► [redacted]		
c	Type: ► ☒ Checking ► ☐ Savings		
d	Account number ► [redacted]		
21	Amount of overpayment on line 19 you want **applied to your 2019 estimated tax** ►		

Form 1040, Lines 22-23

Amount You Owe:

22	Subtract line total payments from total tax ►	22	
23	Estimated tax penalty (see instructions) 23		

QuickZoom to Late Penalties and Interest Worksheet . . . . . ► **QuickZoom**. . ►

Schedule 1 - Additional Income and Adjustments

1-9b	Reserved		
10	Taxable refunds, credits, or offsets of state and local income taxes (see instr.)	10	0.
11	Alimony received. . . . Taxpayer _____ Spouse _____	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation (see instr.)	19	
21	Other income. List type and amount (see instructions).	21	
22	Combine the amounts in the far right column for lines 10 through 21. Enter here and include on Form 1040, line 6 field to left of amount field. ►	22	0.
	Total Income. Combine Form 1040 lines 1- 5b and Schedule 1, line 22 , enter on Form 1040, line 6. ► 105,193.		
	Quickzoom to 1040 Workhseet, line 6 - Total Income ► **QuickZoom** ►		

Schedule 1 - Adjustments to Income

23	Educator expenses	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	Deductible part of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		

Alimony Paid Smart Worksheet

	Recipient's name	Recipient's SSN	Alimony paid
A			
B			

31 a	Alimony paid			
b	Recipient's SSN ►	31 a		
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Reserved	35		
36	Add lines 23 through 35		36	

Schedule 2 - Tax

38-44	Reserved	38-44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add the amounts in the far right column. Enter here and include on Form 1040, line 11 ►	47	

Schedule 3 - Nonrefundable Credits

48	Foreign tax credit. Attach Form 1116 if required	48			
49	Credit for child and dependent care expenses. Attach Form 2441	49			
50	Education credits from Form 8863, line 19	50			
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Reserved	52			
53	Residential Energy Credit. Attach Form 5695	53			
54	Other credits from Form:				
a	☐ 3800				
b	☐ 8801				
c	☐	54			
55	Add lines 12a, and 48 through 54. These are your **total credits**			55	
a	If amount on line 55 above includes Schedule 3 amount, check here ► ☐				
b	Total non-refundable credits				
c	Subtract total credits on line 55 from total tax above		16,652.		
	Quickzoom to 1040 Workhseet, line 15 - Total Tax ► **QuickZoom** ►				

Schedule 4 - Other Taxes

57	Self-employment tax. Attach Schedule SE			57	
58	Unreported social security and Medicare tax from Form:				
	a ☐ 4137 b ☐ 8919				
	Explain underreported tips			58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59	
60 a	Household employment taxes from Schedule H			60 a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required			b	
61	Health care: Individual responsibility. Full-year coverage ☒			61	0.
62	Taxes from:				
a	☐ Form 8959				
b	☐ Form 8960				
c	☐ Instructions; enter code(s)	62			
63	Section 965 net tax liability installment from Form 965-A	63			
64	Add lines 57 through 62. **Total Other taxes amount** ►			64	0.
	Tax after credits: Add lines 64 and line 55c				16,652.

Schedule 5 - Other Payments and Refundable Credits

65	Reserved for future use	65		
66	2018 estimated tax payments and amount applied from 2017 return	66		
67	Reserved for future use	67		
68	Reserved for future use	68		
69	Reserved for future use	69		
70	Net premium tax credit. Attach Form 8962	70		
71	Amount paid with request for extension to file	71		
72	Excess social security and tier 1 RRTA tax withheld	72		
73	Credit for federal tax on fuels. Attach Form 4136	73		
74	Credits from Form:			
a	☐ 2439			
b	☐ **Reserved**			
c	☐ 8885			
d	☐	74		
75	Add lines 66, and 70 through 74. These are your **total payments** ►	75		18,877.
	Amount included above on line 75 from Schedule 5 ►			
	Amount included above on line 75 from Form 1040, line 17 ►			

Schedule 6 - Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's Name ►

Phone No. ► Personal Identification Number (PIN) ►

Signature and Paid Preparer

Sign Here

Joint return? See instructions.

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature	Date	Your Occupation	If the IRS sent you an Identity Protection PIN, enter it here
		Assembly Member	►
Spouse's Signature. If joint, **both** must sign.	Date	Spouse's Occupation	►

Daytime Phone No. [redacted]

Paid Preparer's Use Only

Print/Type Preparer's name	Preparer's PTIN	Check if:
		☐ 3rd Party Designee
Preparer's Signature		☐ Self-employed
Firm's Adress (or yours if self-employed)	Firm's EIN.	Phone No.
Self-Prepared		
	State	ZIP Code

Filing Address Information

Send Form 1040 to: You have chosen to electronically file this return.

Date

Form 8960
Lines 4b, 5b, 7, 9, 10

Form 8960 Worksheet

2018

Name(s) Shown on Return	Your SSN
Kevin Kiley	[redacted]

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss

Enter additional adjustments not included above:

Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2017 for net investment tax purposes	

Enter additional adjustments not included above and check the box if a capital gain or loss:

	☐	
	☐	

Net gain or loss from disposition of property not subject to net investment tax	

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss

Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0.
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	3	0.

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 20	1	
2	Amounts reported on Form 8814, line 12	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income.	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State, local, and foreign income taxes allocable to net investment income

1	State and local income taxes	1	
2	Investment income	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	
5	State and local income taxes allocable to investment income	5	
6	State and local taxes (Schedule A, line 5e)	6	
7	Lesser of line 5 or line 6	7	
8	Foreign income taxes	8	
9	Foreign income taxes allocable to investment income. Line 8 times line 4	9	
10	Add lines 7 and 9. State, local and foreign income taxes allocable to investment income	10	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet

Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income

1	Reserved	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation:	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 8	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	
7	Subtract line 6 from line 5	7	
8	Enter the lesser of line 7 or line 4	8	

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
1 Reserved		
2 State, local, and foreign income taxes	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
3	x	=
	x	=
	x	=
	x	=
Penalty on early withdrawal of savings		
Other modifications:		
Total additional modifications to Form 8960, line 10		

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII

1) Former Passive Activity Suspended Losses

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2017	(c) Suspended 12/31/2018	(d) Used against activity	(e) Used against other passive

Schedule 1
Line 21

Other Income Statement

2018
Statement L21

Name(s) Shown on Return
Kevin Kiley

Social Security Number
[redacted]

		(a) Taxpayer	(b) Spouse
1	Child's investment income, from Form 8814		
2	Gambling winnings:		
a	From Form W-2G		
b	Winnings (prizes, etc.) from Form 1099-MISC, box 3		
c	Not reported on Form W-2G or Form 1099-MISC		
3	Taxable income from Form 1099-MISC:		
a	Substitute payments in lieu of interest or dividends		
b	Other income from box 3		
c	Alaska Permanent Fund		
d	Tribal Gaming		
e	Non-Employee Compensation from Form 1099-MISC box 7		
f	Rent from personal property from Form 1099-MISC box 1		
4	Taxable income from Form 1099-Q or 1099-QA:		
a	Qualified tuition program distributions		
b	Coverdell ESA distributions		
c	ABLE account distributions		
5	Taxable income from Form 1099-G:		
a	Grants		
b	RTAA payments		
6	Foreign earned income and housing exclusion, from Form 2555		
7	Net operating loss carryover from a prior year		
8	Other income, from Schedule(s) K-1		
9	Taxable distribution from:		
a	Form 8853:		
	1 Taxable Archer MSA distributions MSA		
	2 Taxable Medicare Advantage distributions Med MSA		
	3 Taxable long term care distributions LTC		
	4 Total Form 8853		
b	Form 8889, Health Savings Accounts		
10	Refunds or reimbursements of deductions claimed in a prior year:		
a	Reimbursement for deducted medical expenses		
b	Refunds of deducted taxes (not state or local income taxes)		
	Type of Tax / State or Local ID		
c	Recapture of deducted moving expenses		
d	Reimbursement for deducted casualty or theft loss		
e	Reimbursement for deducted employee business expenses		
f	Other refunds or reimbursements		
11	Recoveries of bad debts deducted in a prior year		
12	Jury duty pay		
13	Bartering income not reported elsewhere		
14	Income from the rental of personal property		
15	Income from the Cancellation of Debt:		
a	From Form 1099-C:		
	1 Amount of debt canceled from box 2		
	2 Amount of canceled debt excluded from income		
	3 Taxable amount of canceled debt		
b	From Schedule(s) K-1		
16	Taxable income from Form 1099-K:		
a	Payment Card/Third Party Network Transactions		
17	Income from "not for profit" activities (hobbies):		
18	Limitation on business losses (Form 461)		
19	Global intangible low-taxed income (Form 8992)		
20	Section 965 deferred foreign income (Form 965)		
21	Other taxable income:		
a	Union unemployment benefits		
b	Private fund unemployment benefits		
c	State employee unemployment benefits		
d	Repayment of non-government unemployment benefits		
e			

22	Income from Community Property:		
a	Positive community property adjustment		
b	Negative community property adjustment (enter as positive) . . .		
23	**Total.** Add lines 1 through 14, 15a(3), 15b, 16 through 22. Enter here and on Schedule 1 or Form 1040NR, line 21		

Smart Worksheets from your 2018 Federal Tax Return

SMART WORKSHEET FOR: 1040 Wks: 1040 Worksheet

Tax Smart Worksheet

A	Tax	16,652.
	Check if from:	
1	Tax table	X
2	Tax Computation Worksheet (see instructions)	
3	Schedule D Tax Worksheet	
4	Qualified Dividends and Capital Gain Tax Worksheet	
5	Schedule J	
6	Form 8615	
7	Foreign Earned Income Tax Worksheet	
B	Additional tax from Form 8814	
C	Additional tax from Form 4972	
D	Tax from additional Form(s) 4972	
E	Recapture tax from Form 8863	
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax	
G	Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative	
H	**Tax**. Add lines A through G. Enter the result here and include in tax below.	16,652.

SMART WORKSHEET FOR: Federal Information Worksheet

2017 Tax Cuts & Jobs Act
Apply 15-year recovery period to qualified improvement property
(asset types J2, J3, J4 and J5)
placed in service after December 31, 2017?

Yes [ ] **No** [X]

Refer to Tax Help

IMPORTANT NOTE: The Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020 has retroactively made qualified improvement property 15-year property.

Refer to Tax Help

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet

QuickZoom to enter nontaxable combat pay on Form W-2 . . . . . ►

A Taxpayer:

1 Taxpayer, nontaxable combat pay . . . . . _____

1a Taxpayer, prior year nontaxable combat pay from 2017 . . . . . _____

2 **Election for earned income credit (EIC):**
Elect taxpayer's nontaxable combat pay as earned income for EIC? . . . . ► ☐ **Yes** ☐ **No**

3 **Election for dependent care benefits (DCB):**
Elect taxpayer's nontaxable combat pay as earned income for DCB? . . . . ► ☐ **Yes** ☐ **No**

4 **Election for child and dependent care credit:**
Elect taxpayer's nontaxable combat pay as earned income for child and dependent care credit? . . . . . ► ☐ **Yes** ☐ **No**

B Spouse:

1 Spouse, nontaxable combat pay . . . . . _____

1a Spouse, prior year nontaxable combat pay from 2017 . . . . . _____

2 **Election for earned income credit (EIC):**
Elect spouse's nontaxable combat pay as earned income for EIC? . . . . . ► ☐ **Yes** ☐ **No**

3 **Election for dependent care benefits (DCB):**
Elect spouse's nontaxable combat pay as earned income for DCB? . . . . . ► ☐ **Yes** ☐ **No**

4 **Election for child and dependent care credit:**
Elect spouse's nontaxable combat pay as earned income for child and dependent care credit? . . . . . ► ☐ **Yes** ☐ **No**

C You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:

Overpayment 2,225. Amount due _____

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet

A	Taxable and tax exempt interest	
B	Dividend income	
C	Capital gain net **income**	
D	Royalty and rental of personal property net **income**	
E	Passive activity net **income**:	
1	Rental real estate net income or loss	
2	Farm rental net income or loss	
3	Partnerships and S corporations net income or loss	
4	Estates and trusts net income or loss	
5	Total of lines 1 through 4	
6	Total passive activity net **income**, line 5 if greater than zero	
F	Interest and dividends from Forms 8814	
G	Adjustments	
H	**Total investment income,** add lines A through G	0.

Is line H, **total investment income** over $3,500?

☒ **No.** You may take the credit.

☐ **Yes. Stop.** You **cannot** take the credit.